

## ABSTRACT OF THE DISCLOSURE

In a magnetic tunnel effect type magnetic head 20 having a magnetic tunnel junction element 26 sandwiched with conductive gap layers 25 and 27 between a pair of magnetic shielding layers 24 and 28, the conductive gap layers 25 and 27 are formed from at least one nonmagnetic metal layer containing a metal element selected from Ta, Ti, Cr, W, Mo, V, Nb and Zr. Therefore, the magnetic head 20 can have an improved face opposite to a magnetic recording medium.

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